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**BY ELECTRONIC FILING**

The Honorable Benson E. Legg  
United States District Court  
for the District of Maryland  
Third Floor, Room 340  
101 W. Lombard Street  
Baltimore, MD 21201

Re: In the Matter of the Complaint of Eternity Shipping Ltd., et al.  
for Exoneration from or Limitation of Liability  
Civil Action No.: L-01-CV-0250

Dear Judge Legg:

We have received Mr. Asperger's letter of February 24, 2006, and Mr. Bartlett's letter which was filed this morning. On behalf of the Limitation Plaintiffs, we fully concur with Mr. Bartlett's view. While it might be appropriate at this late date for counsel for Tate & Lyle to attempt to complete or clarify the record from the January 18 hearing, it is entirely improper for counsel to use that effort as an excuse to submit untimely argument.

Limitation Plaintiffs join in the request of the American Bureau of Shipping that the Court disregard the arguments contained in the letter of February 24, 2006 from counsel for Tate & Lyle. If the Court decides to consider those arguments, then we also request that Limitation Plaintiffs be given the opportunity to file a reply.

Respectfully yours,

A handwritten signature in black ink. It includes a small circle with a vertical line through it, a larger circle with a horizontal line through it, and a stylized line extending to the right. Below the signature, the name "M. Hamilton Whitman, Jr." is written in a cursive script.

MHWJr/pkp  
cc: All Counsel (by electronic filing)